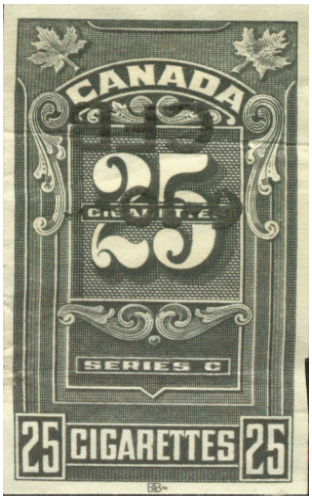
--- RC-400 - 25 Cigarettes - tall format - as used by “Imperial Tobacco” - 6-10D - 1935-39 ---

Since 1935 “Imperial Tobacco” had been producing a *twenty-five* cigarette package for sale at 25¢ *across Canada*, and a *twenty-four cigarette* package for sale *in the City of Montreal* which in 1935 had enacted a 2% municipal retail sales tax.

The *tall format* twenty-five cigarette Series “C” imperforate was in use at Montreal by June 1935. The hidden letters, “B-F” must indicate that the die was approved for BABN early in 1935. BABN records show that the tall format twenty cigarette stamp was printed in sheets of 100 stamps (probably 10 x 10), and thus the same would be true for tall twenty-five cigarette stamp.



★**RC-400** - 25 cigarettes, imperf,
coded **6-10-D / CFB** in June 1935

★**RC-400** - 25 cigarettes, imperf,
coded **6-10D / CJC** in September 1939

--- the cancellations read horizontally inverted - 22 copies to date ---

[★RC-400]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	CFB	---	BFC	---	AFD	---	---
1936	---	---	CGA	---	---	CGB	AGC	BGC	---	AGD	---	---
1937	---	---	---	---	BHB	---	---	BHC	CHC	---	---	---
1938	---	---	---	---	BIB	CIB	---	BIC	---	AID	BID	CID
1939	---	BJA	---	AJB	BJB	CJB	AJC	---	CJC	---	---	---

The paper remnants on the back of **6-10-D / CFB** are obviously from a package of *Winchester* cigarettes. This was representative of most of these *tall format* cigarette stamps cancelled by “Imperial Tobacco”.

The Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand and the manufacturers, maintaining the price level on their packages, reduced the sizes by one cigarette per pack of ten (or major fraction thereof) and the across Canada *twenty-five* cigarettes became a 25¢ pack of *twenty-three* and the production of the larger pack was temporarily interrupted.

Only the copy from September 1939 carries the 4 mm. company code **6-10D**. Which probably indicates that it was purchased after the Budget of September 1939 was tabled. All of the others are coded with the 3 mm. **6-10-D** indicating that they were purchased with the pre-war *excise duty* paid

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--- RC-400 - 25 Cigarettes - tall format - used by “Imperial Tobacco” under the Budget of June 1940 ---

The Budget of June 23rd 1940 increased the *excise duty* on small cigarettes from $ 5.00 to $ 6.00 per thousand, and rather than reducing the size to *twenty-one* cigarettes most manufacturers chose to return to *twenty-five* cigarettes retailing *across Canada* at 30¢ per pack, and also introduced a smaller *twenty* cigarette pack selling at 25¢. The exception was “Macdonald Tobacco” which for a brief period produced a pack of *twenty-one* cigarettes, using the Series “A” stamp **RC-313**.

★**RC-400** - 25 cigarettes, imperf,
coded **6-10D / ALA** in January 1941

★**RC-400** - 25 cigarettes, imperf,
coded **6-10D / BMB** in May 1942

--- the cancellations read horizontally inverted - 6 copies to date ---

[★RC-400]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	---
1941	**ALA**	---	**CLA**	---	**BLB**	---	---	---	---	**ALD**	---	---
1942	---	---	---	**AMB**	**BMB**	---	---	---	---	---	---	---

The combined *excise duty* increases on small cigarettes from the 1939 and 1940 Budgets had amounted to $6.00 - $4.00 = $2.00 per thousand cigarettes, or 2¢ per 10 cigarettes, and thus 5¢ on the pack of *twenty-five cigarettes*, which now retailed *across Canada* at 30¢ per pack.

On July 1st 1940 Quebec, abolishing all previous municipal and provincial tobacco taxes, adopted a 10% tobacco tax, adding 3¢ to the price of a 30¢ package. Thus in July 1940 within Quebec *twenty-five* cigarettes sold at 33¢, with the provincial and federal taxes included.

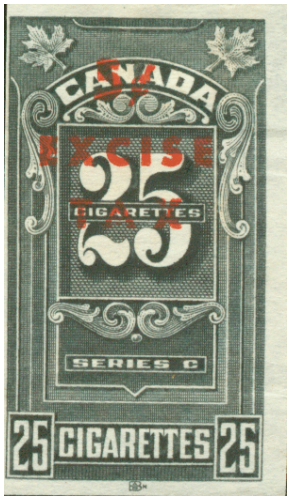
Responding to the Quebec dealer’s complaints about the *odd-cents* packaging, in February 1941, the manufacturers re-introduced *twenty-two* cigarettes for sale at 30¢ *within Quebec*.

Due to competition from “Macdonald Tobacco”, coupled with decreased production costs as their cigarette volume increased, and possibly in an effort to standardize production, by February 1941 the *twenty-two* cigarette packages were being offered in Ontario at 25¢ per pack. This can be seen from newspaper ads supplied by Chris Ryan. The “Toronto Star”, in September 1941, advertises “British Consols” at 22 for 25¢.

--- 25 Cigarettes - tall format - “Imperial Tobacco” surcharges for the June 1942 Budget ---

The Budget of June 23rd 1942 under the "Special War Measures Act", in addition to the current *excise duty*, imposed an added *excise tax* of 1¢ per five cigarettes (or fraction thereof) and "Imperial Tobacco" surcharged their *on-hand* sheets of the imperforate tall *twenty-five cigarettes* stamp with a three-line 4 and 3 mm. **5¢ / EXCISE / TAX** as **RC-490**.

In August, obtaining fresh sheets from Ottawa under the 1942 Budget, Imperial Tobacco applied a *one-time* 4 and 3 mm. five line **6-10D / 5¢ / EXCISE / TAX / BMC** as the company provisional **RC-491**. The second copy illustrated below (from September 1942) is printed in deep maroon ink **6-10D / 5¢ / EXCISE / TAX / CMC** and is listed as **RC-491a**.



★**RC-490** - in three lines
on pre-Budget stock
in June / July 1942

★**RC-491**- in five red lines
one-time coded **6-10D / BMC**
from August 1942

★**RC-491a** - in five maroon lines
one-time coded **6-10D / CMC**
from September 1942

[★RC-491]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	BMC	---	---	---	---

[★RC-491a]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	CMC	---	---	---

--- 25 Cigarettes - tall format - BABN's surcharge for June 1942 - as used by "Imperial Tobacco" ---

At the same time for general distribution, BABN surcharged the tall twenty-five cigarette stamp in three lines using their usual 6 and 3 mm. Gothic **5c. / EXCISE / TAX** as **RC-643**.

★**RC-643 - 5c. / EXCISE / TAX** on 25 cigarettes, upright code **6-10D / CMC** - September 1942

★**RC-643 - 5c. / EXCISE / TAX** on 25 cigarettes, inverted code **6-10D/ BOA** - February 1943

--- the cancellations read horizontally - 6 copies to date ---

[★RC-643]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	CMC	AMD	BMD	CMD
1943	ANA	BOA	---	---	---	---	---	---	---	---	---	---

--- 25 Cigarettes - tall format – Imperial's 10c. / OO re-surcharge of RC-643 for March 1943 ---

When the Budget of March 3rd 1943 doubled the *excise tax* to 2¢ per five cigarettes (or fraction thereof) "Imperial Tobacco" re-surcharged their *on-hand* sheets of the *tall format* 1942 BABN surcharge with a 6½ mm. Gothic **10c.** plus a 4 x 11 mm. *killer slug* **OO** as the company provisional **RC-676**.

The uncoded copies come from March 1943, and indicate sheets previously purchased at the lower 1942 Budget rate. The copy *one-time* coded **10c. /OO / 6-10D / AOB** from April 1943 was obtained from Ottawa post-Budget and is in rough shape, but it the best found so far. A good copy is **WANTED!**

★**RC-676 - 10c. / OO** over **5c. / EXCISE / TAX** Imperial's surcharge on pre-Budget sheets from March 1943

★**RC-676 - 10c. / OO / 6-10D / AOB** over **5c. / EXCISE / TAX** Imperial's surcharge on post-Budget sheets from April 1943

[★C-647]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	AOB	---	---	---	---	---	---	---	---

Thus from March 1943 the price of *twenty-five* cigarettes *across Canada* (except in Quebec) was 40¢ per pack, while the smaller *twenty* cigarettes sold at 35¢. Within Quebec the *twenty-two* cigarette pack sold at 40¢, while *eighteen* cigarettes cost 35¢ per pack.

By the time of the March 3rd 1943 Budget accounting procedures had been changed by Ottawa, and the excise tax was paid for stamps obtained during one month by the end of the following month. Excise stamps were supplied by Ottawa on demand, and thus there was no longer necessity to make the company re-surcharges, except as to temporary measure to keep production rolling.

--- 25 Cigarettes - tall format - BABN's re-surcharge of RC-643 for March 1943 - "Imperial Tobacco" ---

At the same time BABN re-surcharged their remaining sheets of their tall format imperforate *twenty-five* cigarette 1942 surcharge in dark blue ink with their familiar 6½ or 7 mm. central Gothic **10c.** as the BABN provisional **RC-755**.

★**RC-755** - **10c.** over **5c.** / **EXCISE** / **TAX** on 25 cigarettes, imperf, the BABN 6½ mm. Gothic 1943 re-surcharge, coded **6-10D** / **AOB** by "Imperial Tobacco" in April 1943

--- the cancellations read horizontally upright - 4 copies to date ---

[★RC-755]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	AOB	BOB	COB	AOC	---	---	---	---	---

--- 25 Cigarettes - tall format - BABN's 10c. surcharge for March 1943 - "Imperial Tobacco" ---

For general distribution under the March 3rd 1943 Budget, BABN surcharged the tall format *twenty-five* cigarettes stamp with their three line 6 and 3 mm. Gothic **10c. / EXCISE / T A X** as **RC-647**.

★**RC-647** - **10c. / EXCISE / T A X** on 25 cigarettes, imperf, the BABN 6 and 3 mm. Gothic 1943 surcharge, coded **6-10D / AOC** by "Imperial Tobacco" in July 1943

--- the cancellations read horizontally upright - 12 copies to date ---

[★RC-647]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	---	COB	AOC	---	---	---	BOD	---
1944	APA	BPA	---	APB	---	---	---	---	---	---	BPD	CPD
1945	---	BSA	CSA	ASB	---	---	---	---	---	ASD	---	---
1946	---	---	---	---	---	---	---	---	---	---	---	---
1947	---	---	---	---	---	---	---	---	---	---	---	---

Lee Brandom ***does not list***, and I have not seen, a copy of the narrow 9 mm. **TAX** on the tall format *twenty-five* cigarette stamp. The cancellation collection ***does not contain*** any post-1945 usage of this stamp by "Imperial Tobacco".

File path [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 25 cigarettes \ 6-10D - tall - black],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
January 3rd 2014, JBH